

New Docket No. 01235-22619.CIP; Old Docket No. 22619.CIP
Serial No. 10/074,687

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REMARKS

In the Office Action mailed February 27, 2007, the claims 1, 2, 5-17, 24-29, 31-37, 39-66, 72-87, 94-99 101-107, and 109-233 were pending. All claims except for claims 146-233 have now been canceled. In the Office Action, the Examiner stated that claims 146-233 were allowed. The applicants have amended claims 145 and 193 as discussed in the interview of April 27, 2007 so as to include the limitation that the formulation is encapsulated in an exterior capsule such that the first fraction and the second fraction are segregated. Additionally, claim 146 has been amended so as to enhance the clarity of the percent of fenofibrate in the formulation. Support for the amendments can be found in the originally filed and published specification in paragraphs [0227] and [0228] as well as in paragraphs [0012] and [0016]. Claim 147 was also amended to correct dependency as discussed in the interview with the Examiner. No new matter was added to the application by above amendments to the claims. As discussed with the Examiner during the interview, Applicants submit that the currently amended claims present allowable subject matter and request allowance of the claims.

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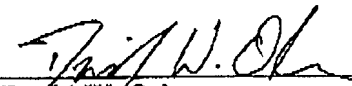
CONCLUSION

If any impediment to the entry of the present amendments of the claims and examination of the application remains after consideration of the above remarks, and such impediment could be removed during a telephone interview, the Examiner is invited to telephone Mr. David Osborne or in his absence the undersigned at (801) 566-6633, so that such issues may be resolved as expeditiously as possible.

Please charge any additional fees except for Issue Fee or credit any overpayment to Deposit Account No. 20-0100.

Dated this 29th day of May, 2007.

Respectfully submitted,


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